

**REPORT OF THE AUDIT OF THE  
MORGAN COUNTY  
SHERIFF'S SETTLEMENT - 2005 TAXES**

**May 13, 2006**



**CRIT LUALLEN  
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**EXECUTIVE SUMMARY**

**AUDIT EXAMINATION OF THE**  
**MORGAN COUNTY**  
**SHERIFF'S SETTLEMENT - 2005 TAXES**

**May 13, 2006**

The Auditor of Public Accounts has completed the audit of the Sheriff's Settlement - 2005 Taxes for Morgan County Sheriff as of May 13, 2006. We have issued an unqualified opinion on the financial statement taken as a whole. Based upon the audit work performed, the financial statement is presented fairly in all material respects.

**Financial Condition:**

The Sheriff collected taxes of \$2,578,823 for the districts for 2005 taxes, retaining commissions of \$106,715 to operate the Sheriff's office. The Sheriff distributed taxes of \$2,469,449 to the districts for 2005 Taxes. Taxes of \$3,119 are due to the districts from the Sheriff and refunds of \$1,761 are due to the Sheriff from the taxing districts.

**Report Comments:**

- The Sheriff Eliminated A Deficit Of \$63,011 By Depositing Checks Previously Received During The Tax Year
- Tax Collections Of \$85,906 In Checks Were Undeposited For Up To 7 Months
- The Sheriff Should Distribute Interest Earnings As Required By Law
- The Sheriff Should Maintain A Receipts Ledger For All Taxes And Fees Collected
- The Sheriff Should Mark Tax Bills Unpaid When NSF Checks Are Received
- Delinquent Franchise Tax Bills Should Be Turned Over To The County Clerk
- The Sheriff Should Collect All Receivables And Pay All Liabilities For The 2004 Tax Settlement
- The Sheriff's Office Lacks Adequate Segregation Of Duties

**Deposits:**

The Sheriff's deposits as of December 28, 2005 were exposed to custodial credit risk as follows:

- Uncollateralized and Uninsured    \$74,187



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**CRIT LUALLEN**  
**AUDITOR OF PUBLIC ACCOUNTS**

To the People of Kentucky

Honorable Ernie Fletcher, Governor

John R. Farris, Secretary

Finance and Administration Cabinet

Honorable Timothy Conley, Morgan County Judge/Executive

Honorable Mickey Whitt, Morgan County Sheriff

Members of the Morgan County Fiscal Court

Independent Auditor's Report

We have audited the Morgan County Sheriff's Settlement - 2005 Taxes as of May 13, 2006. This tax settlement is the responsibility of the Morgan County Sheriff. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Sheriff's Tax Settlements issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the Sheriff's office prepares the financial statement on a prescribed basis of accounting that demonstrates compliance with the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the Morgan County Sheriff's taxes charged, credited, and paid as of May 13, 2006, in conformity with the modified cash basis of accounting.

In accordance with Government Auditing Standards, we have also issued our report dated March 1, 2007, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.



To the People of Kentucky  
Honorable Ernie Fletcher, Governor  
John R. Farris, Secretary  
Finance and Administration Cabinet  
Honorable Timothy Conley, Morgan County Judge/Executive  
Honorable Mickey Whitt, Morgan County Sheriff  
Members of the Morgan County Fiscal Court

Based on the results of our audit, we present the accompanying comments and recommendations, included herein, which discusses the following report comments:

- The Sheriff Eliminated A Deficit Of \$63,011 By Depositing Checks Previously Received During The Tax Year
- Tax Collections Of \$85,906 In Checks Were Undeposited For Up To 7 Months
- The Sheriff Should Distribute Interest Earnings As Required By Law
- The Sheriff Should Maintain A Receipts Ledger For All Taxes And Fees Collected
- The Sheriff Should Mark Tax Bills Unpaid When NSF Checks Are Received
- Delinquent Franchise Tax Bills Should Be Turned Over To The County Clerk
- The Sheriff Should Collect All Receivables And Pay All Liabilities For The 2004 Tax Settlement
- The Sheriff's Office Lacks Adequate Segregation Of Duties

The schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated in all material respects in relation to the financial statement taken as a whole.

Respectfully submitted,



Crit Luallen  
Auditor of Public Accounts

March 1, 2007



MORGAN COUNTY  
MICKEY WHITT, SHERIFF  
SHERIFF'S SETTLEMENT - 2005 TAXES

May 13, 2006

<u>Charges</u>	<u>County Taxes</u>	<u>Special Taxing Districts</u>	<u>School Taxes</u>	<u>State Taxes</u>
Real Estate	\$ 122,417	\$ 585,600	\$ 974,887	\$ 291,576
Tangible Personal Property	16,273	94,622	129,594	116,794
Intangible Personal Property				43,187
Fire Protection	3,506			
Increases Through Exonerations	64	308	512	153
Franchise Taxes	20,422	116,005	162,438	
Additional Billings	25	118	197	64
Oil and Gas Property Taxes	1,041	4,979	8,288	2,479
Limestone, Sand and Mineral Reserves	130	622	1,036	310
Bank Franchises	30,962			
Penalties	1,541	7,258	12,006	3,834
Adjusted to Sheriff's Receipt	7	21	2	8
Gross Chargeable to Sheriff	<u>196,388</u>	<u>809,533</u>	<u>1,288,960</u>	<u>458,405</u>
<u>Credits</u>				
Exonerations	1,418	6,782	11,289	3,553
Discounts	2,473	8,810	14,367	5,623
Delinquents:				
Real Estate	6,708	31,379	52,239	15,624
Tangible Personal Property	378	2,201	3,014	3,069
Intangible Personal Property				21
Oil and Gas	21	101	167	50
Uncollected Franchise Taxes	<u>365</u>	<u>1,976</u>	<u>2,835</u>	
Total Credits	<u>11,363</u>	<u>51,249</u>	<u>83,911</u>	<u>27,940</u>
Taxes Collected	185,025	758,284	1,205,049	430,465
Less: Commissions *	<u>8,151</u>	<u>31,780</u>	<u>48,202</u>	<u>18,582</u>
Taxes Due	176,874	726,504	1,156,847	411,883
Taxes Paid	176,829	723,316	1,157,268	412,036
Refunds (Current and Prior Year)	<u>81</u>	<u>386</u>	<u>642</u>	<u>192</u>
Due Districts or (Refund Due Sheriff)		**		
as of Completion of Fieldwork	<u>\$ (36)</u>	<u>\$ 2,802</u>	<u>\$ (1,063)</u>	<u>\$ (345)</u>

\* and \*\* See Next Page

The accompanying notes are an integral part of this financial statement.

MORGAN COUNTY  
 MICKEY WHITT, SHERIFF  
 SHERIFF'S SETTLEMENT - 2005 TAXES  
 May 13, 2006  
 (Continued)

\* Commissions:

10% on	\$	10,000
4.25% on	\$	1,184,917
4% on	\$	1,383,906

\*\* Special Taxing Districts:

Library District	\$	2,823
Health District		(117)
Extension District		(143)
Soil District		(57)
Ambulance District		296

Due Districts		
(Refund Due Sheriff)	\$	2,802

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT

May 13, 2006

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

The Sheriff's office tax collection duties are limited to acting as an agent for assessed property owners and taxing districts. A fund is used to account for the collection and distribution of taxes. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

B. Basis of Accounting

The financial statement has been prepared on a modified cash basis of accounting. Basis of accounting refers to when charges, credits, and taxes paid are reported in the settlement statement. It relates to the timing of measurements regardless of the measurement focus.

Charges are sources of revenue which are recognized in the tax period in which they become available and measurable. Credits are reductions of revenue which are recognized when there is proper authorization. Taxes paid are uses of revenue which are recognized when distributions are made to the taxing districts and others.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Deposits

The Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
May 13, 2006  
(Continued)

Note 2. Deposits (Continued)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the Sheriff's deposits may not be returned. The Sheriff does not have a deposit policy for custodial credit risk but rather follows the requirements of KRS 41.240(4). On December 28, 2005, \$74,187 of the Sheriff's bank balance was exposed to custodial credit risk as follows:

- Uninsured and Unsecured \$74,187

Note 3. Tax Collection Period

The real and personal property tax assessments were levied as of January 1, 2005. Property taxes were billed to finance governmental services for the year ended June 30, 2006. Liens are effective when the tax bills become delinquent. The collection period for these assessments was October 31, 2005 through May 13, 2006.

Note 4. Interest Income

The Morgan County Sheriff earned \$1,950 as interest income on 2005 taxes. As of March 1, 2007, the Sheriff owed \$876 in interest to the school district and \$1,074 in interest to his fee account.

Note 5. Sheriff's 10% Add-On Fee

The Morgan County Sheriff collected \$16,932 of 10% add-on fees allowed by KRS 134.430(3). This amount will be used to operate the Sheriff's office. As of March 1, 2007, the Sheriff owed \$2,882 in 10% add-on fees to his fee account.

Note 6. Advertising Costs And Fees

The Morgan County Sheriff collected \$310 of advertising costs and \$310 of advertising fees allowed by KRS 424.330(1) and KRS 134.440(2). The advertising costs are owed to the county as required by statute, and the advertising fees will be used to operate the Sheriff's office. As of March 1, 2007, the Sheriff owed \$310 in advertising costs to the county and \$310 in advertising fees to his fee account.

Note 7. Deficit Balance

There is a \$63,011 deficit in the Sheriff's official tax account. This deficit results from undeposited 2005 tax receipts of \$63,011. 2005 tax collections of \$62,547 were found and subsequently deposited November 14, 2006. Currently, the 2005 tax bank account has a reconciled cash balance of \$4,448.

MORGAN COUNTY  
 MICKEY WHITT, SHERIFF  
SCHEDULE OF EXCESS OF LIABILITIES OVER ASSETS

May 13, 2006

Assets

Cash in Bank	\$ 9,283
Deposits in Transit	71,151
Receivable:	
State	345
County	36
School	1,064
Health District	117
Extension District	143
Soil Conservation District	57
Tax Commissions From Fee Account	<u>2,501</u>
Total Assets	<u>84,697</u>

Liabilities

Paid Obligations-	
Outstanding Checks	\$ 28,656
Paid Liabilities	<u>110,481</u>
Total Paid Obligations	139,137
Unpaid Obligations-	
Other Taxing Districts-	
Library	2,823
Ambulance	296
Add-on Fees Due Fee Account	2,882
Interest Due Sheriff's Fee Account	1,074
Interest Due School	876
Advertising Fees Due Sheriff's Fee Account	310
Advertising Fees Due County	<u>310</u>
Total Unpaid Obligations	<u>8,571</u>
Total Liabilities	<u>147,708</u>
Total Fund Deficit as of May 13, 2006 (Note 7)	<u><u>\$ (63,011)</u></u>

The accompanying notes are an integral part of this financial statement.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS







**CRIT LUALLEN**  
**AUDITOR OF PUBLIC ACCOUNTS**

The Honorable Timothy Conley, Morgan County Judge/Executive  
The Honorable Mickey Whitt, Morgan County Sheriff  
Members of the Morgan County Fiscal Court

**Report On Internal Control Over Financial Reporting And On  
Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards**

We have audited the Morgan County Sheriff's Settlement - 2005 Taxes as of May 13, 2006, and have issued our report thereon dated March 1, 2007. The Sheriff prepares his financial statement in accordance with a basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Morgan County Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide an opinion on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement. The reportable condition is described in the accompanying comment and recommendation.

- The Sheriff's Office Lacks Adequate Segregation Of Duties

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above to be a material weakness.



Report On Internal Control Over Financial Reporting And On  
Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Morgan County Sheriff's Settlement - 2005 Taxes as of May 13, 2006 is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying comments and recommendations.

- The Sheriff Eliminated A Deficit Of \$63,011 By Depositing Checks Previously Received During The Tax Year
- Tax Collections Of \$85,906 In Checks Were Undeposited For Up To 7 Months
- The Sheriff Should Distribute Interest Earnings As Required By Law
- The Sheriff Should Maintain A Receipts Ledger For All Taxes And Fees Collected
- The Sheriff Should Mark Tax Bills Unpaid When NSF Checks Are Received
- Delinquent Franchise Tax Bills Should Be Turned Over To The County Clerk
- The Sheriff Should Collect All Receivables And Pay All Liabilities For The 2004 Tax Settlement

This report is intended solely for the information and use of management and the Kentucky Governor's Office for Local Development and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Crit Luallen  
Auditor of Public Accounts

March 1, 2007

## COMMENTS AND RECOMMENDATIONS



MORGAN COUNTY  
MICKEY WHITT, SHERIFF  
COMMENTS AND RECOMMENDATIONS

As of May 13, 2006

STATE LAWS AND REGULATIONS:

The Sheriff Eliminated A Deficit Of \$63,011 By Depositing Checks Previously Received During The Tax Year

The Sheriff had a deficit of \$63,011 in his official tax account as of the tax sale date of May 13, 2006. The deficit resulted from undeposited 2005 tax receipts of \$63,011. 2005 tax collections of \$62,547 in checks were found and subsequently deposited November 14, 2006. Currently, the 2005 tax bank account has a reconciled cash balance of \$4,448. We recommend the Sheriff deposit personal funds of \$464 and collect and deposit receivables from the districts of \$4,263 into the 2005 bank account to pay outstanding liabilities to the appropriate districts of \$8,571. In addition, we noted \$604 due to the taxing districts for unmined coal tax collections that will be included in the Sheriff's 2006 tax settlement.

*Sheriff's Response:*

*All checks were deposited for the tax year. All funds were accounted for.*

*Auditor's Reply:*

The Sheriff was not aware of the undeposited checks until the auditors informed his office of the shortage.

Tax Collections Of \$85,906 In Checks Were Undeposited For Up To 7 Months

Auditors inquired with the Sheriff's office about \$63,011 shortage in the 2005 tax account. After the inquiry, checks from taxpayers for real estate, franchise and unmined coal taxes totaling \$85,906 were found. These funds consisted of 2005 tax collections of \$62,547 and 2006 tax collections of \$23,359. The dates of the checks ranged from April 3, 2006 through August 10, 2006. Audit staff was given various explanations by the bookkeeper for the cause of these checks not being deposited, including staff forgetting to make the deposit and a deposit being found in a file folder in the Sheriff's office. The deposits were not made timely causing the taxing districts, including the school, not to have access to these funds. Projected interest of \$1,700 would have accrued if funds were deposited into an interest bearing account earning 3.38% of interest. Good internal controls dictate tax collections be daily reconciled to the bank deposits and collection reports. In addition, KRS 134.300 requires payments be made by the tenth of each month following the collection of taxes. We recommend the Sheriff ensure tax collections are deposited daily and reconciled, as well as paid to taxing districts timely.

*Sheriff's Response:*

*Even though deposits were not made on a timely basis all funds were ultimately accounted for and all checks were deposited into the 2005 tax account.*

MORGAN COUNTY  
MICKEY WHITT, SHERIFF  
COMMENTS AND RECOMMENDATIONS  
As of May 13, 2006  
(Continued)

The Sheriff Should Distribute Interest Earnings As Required By Law

The Sheriff earned \$1,950 in interest on his 2005 tax account. He failed to distribute any interest earned for 2005 taxes to the school district. KRS 134.140(3)(b) states, "At the time of his monthly distribution of taxes to the district board of education, the Sheriff shall pay to the board of education that part of his investment earnings for the month which is attributable to the investment of school taxes." The Sheriff is allowed to charge up to 4% of the earned monthly investment income for administrative expenses. Based on the actual interest earned, the Sheriff owes \$876 to the school district and the fee account is due \$1,074. We recommend the Sheriff distribute the interest earned on tax collections appropriately.

*Sheriff's Response:*

*All interest will be distributed appropriately to the school district and fee account from the 2005 tax account.*

The Sheriff Should Maintain A Receipts Ledger For All Taxes And Fees Collected

The Sheriff does not maintain a receipts ledger for all taxes and fees collected. The Sheriff should post tax collections separate from add-on fees, advertising fees, and advertising costs. This would enable the Sheriff to easily determine the amount of add-on fees, advertising fees and costs to distribute. We recommend the Sheriff maintain a receipts ledger for all tax collections.

*Sheriff's Response:*

*Our office has created a program to keep accurate receipts ledger for all taxes collected.*

The Sheriff Should Mark Tax Bills Unpaid When NSF Checks Are Received

We found three returned checks totaling \$741 that had not been collected as of our end of fieldwork. These bills consisted of tax bill #1757 in the amount of \$488, tax bill #3048 in the amount of \$117 and tax bill #3592 in the amount of \$136. The Sheriff should maintain adequate documentation on all returned checks and mark the tax bills unpaid. The Sheriff should send a registered letter to the taxpayers informing them that the bills are now unpaid. All unpaid tax bills should be advertised and offered for sale pursuant to KRS 134.440. Since the three tax bills mentioned above were not included on the delinquent list that was originally advertised, the Sheriff should advertise the sale of these tax bills. If they are not purchased, they should be filed with the County Clerk as delinquent.

*Sheriff's Response:*

*All NSF checks will be marked unpaid and advertised as delinquent.*

MORGAN COUNTY  
MICKEY WHITT, SHERIFF  
COMMENTS AND RECOMMENDATIONS  
As of May 13, 2006  
(Continued)

Delinquent Franchise Tax Bills Should Be Turned Over To The County Clerk

There were four franchise tax bills that have not been collected. Franchise bills become delinquent after the taxpayer has had 30 days to pay the bill. If the taxpayer has not had at least 30 days to pay the franchise tax bill between the date the tax bill was sent and the date of the first advertisement, the Sheriff should keep the franchise tax bill and include it in next year's settlement. The Sheriff should calculate penalties and interest on the tax bill as usual. The franchise tax bills mentioned above were prepared during April and May of 2005 and should be turned over to the County Clerk as delinquent.

*Sheriff's Response:*

*All franchise bills will be turned over as delinquent to the County Clerk in the future.*

The Sheriff Should Collect All Receivables And Pay All Liabilities For The 2004 Tax Settlement

The Sheriff should collect all receivables and pay all liabilities according to the *Determination of Fund Balance* for the 2004 tax audit. There are receivables of \$2,047 due the 2004 account and unpaid liabilities of \$2,352 still outstanding. Once these have been collected and paid, the balance in the 2004 tax account should be zero. We recommend the Sheriff collect and pay all outstanding items as soon as possible.

*Sheriff's Response:*

*Our office has attempted to collect and pay out the receivables and liabilities this issue is taken care of for 2004.*

*Auditor's Reply:*

We will follow-up to determine if all receivables were collected and liabilities were paid during the 2006 tax audit.

MORGAN COUNTY  
MICKEY WHITT, SHERIFF  
COMMENTS AND RECOMMENDATIONS  
As of May 13, 2006  
(Continued)

INTERNAL CONTROL - REPORTABLE CONDITION AND MATERIAL WEAKNESSES:

The Sheriff's Office Lacks Adequate Segregation Of Duties

The internal control structure lacks an adequate segregation of duties. There is a limited staff size, which prevents adequate division of responsibilities. The Sheriff has statutory authority to assume the role of custodian of monetary assets, as well as recorder of transactions and preparer of financial statements. However, having one person solely responsible for these duties compromises the internal control structure of the sheriff's office. Having only one individual who is responsible for all duties increases the risk that misstatements or errors may occur and not be detected in a timely manner. The Sheriff should consider implementing the following controls to help offset the lack of adequate segregation of duties:

- Cash recounted and deposited by the Sheriff
- Reconciliation of reports to source documents and receipts and disbursements ledgers by the Sheriff
- All checks to be signed by two people, with one being the Sheriff
- Sheriff should prepare the bank reconciliation

*Sheriff's Response:*

*Our office has a limited staff size due to funding.*

PRIOR YEAR:

- The Sheriff Should Distribute Interest Earnings As Required By Law
- The Sheriff's Office Lacks Adequate Segregation Of Duties



